No. 262, A.]

[Published September 21, 1961.

## CHAPTER 478

AN ACT to create 71.09 (6) (b) 9 of the statutes, relating to exemption for dependents for income tax purposes.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

71.09 (6) (b) 9 of the statutes is created to read:

71.09 (6) (b) 9. A child placed in the home of a taxpayer for adoption pursuant to ch. 48 while the child remains in the home of such taxpayer, for adoption.

Approved September 15, 1961.